

Missouri Department of Economic Development -- Development Finance Programs

				Approval				Prior	Min. #	Min. \$ Cap.					Tax Credit	Tax Credit	Annual Program	Max. % of Project	Max. \$ per	Max. \$/% per job or	
Business Recruitment	Admin.	Funding Method	Eligible Project	Method	Special Area	Use of Funds/Credits	"But For"	Appl.	New Jobs	Inv.	Min. Local Match	Other Eligibility	Retained Jobs	Features	Type	Cap	Cap. Inv.	project	WH	Other Limits	
Quality Jobs - Small Bus.	DED	WH Retention	Primary, Others	E: First Come	None	NA	No	Yes	20/40	NA	NA	Co. Avg Wage, Ins.	No	Refund, Trans.	Trigger	\$80 mil/yr + WH	NA	NA	WH, 3-5 yrs		
Quality Jobs - Tech.	DED	Tax Credit, WH	Technology	E: First Come	None	NA	No	Yes	10	NA	NA	Co. Avg Wage, Ins.	No	Refund, Trans.	Trigger	\$80 mil/yr + WH	NA	NA	6% of NP, 5 yrs		
Quality Jobs - High Impact	DED	Tax Credit, WH	Primary, Others	E: First Come	None	NA	No	Yes	100	NA	Extra Benefit	Co. Avg Wage, Ins.	Ltd.	Refund, Trans.	Trigger	\$80 mil/yr + WH	NA	NA	7% of NP, 5 yrs		
BUILD	DED, MDFB	Tax Credit	Primary	Discr.	None	New Cap. Inv.	Yes	Yes	100	\$15 mil.	Discretionary		Ltd.	Refund	Trigger	\$25 mil/yr	NA	NA	5% of NP, 15 yrs		
BUILD - Office Project	DED, MDFB	Tax Credit	Office	Discr.	None	New Cap. Inv.	Yes	Yes	500	\$10 mil.	Discretionary		No	Refund	Trigger	\$25 mil/yr	NA	NA	5% of NP, 15 yrs		
EEZ	DED	Tax Credit	Primary	Discr.	EEZ	NA	Yes	Yes	2	\$100k	50%, 10 yr RP Abmt.		No	Refund, Trans.	Trigger	\$24 mil/yr	NA	\$500k/yr/5 yrs	2% of NP, 5 yrs		
Development	DED	Tax Credit	Primary	Discr.	Blighted	New Cap. Inv.	Yes	Yes	None	NA	Discretionary		Yes	Transfer, CB, CF	Contribution	\$6 mil/yr	50%	\$500k	\$10k/job		
Film Production	Film Com.	Tax Credit	Film	Discr.	None	MO Costs	Yes	Yes	NA	\$100k*	None		NA	Transfer, CF	Trigger	\$4.5 mil/yr	35%*	NA	NA	TC: 35% of MO costs	
Mutual Fund Tax Apporntmt.	DED, DOR	Tax Exempt.	Mutual Fund Co.	Discr.	None	NA	No	No	NA	NA	None		NA	NA	NA	None	NA	NA	NA		
Sales Tax Exemption, Pers. Prop.	DED, DOR	Tax Exempt.	Not retail, others.	Discr.	None	NA	Yes	Yes	NA	NA	Discretionary	Prop. Tax Abmt.	Yes	NA	NA	None	100% of ST	NA	NA		
Sales Tax Exemption, Mfg Mach.	DOR	Tax Exempt.	Manufacturers	E: Unlimited	None	NA	No	No	NA	NA	None		NA	NA	NA	None	NA	NA	NA		
Sales Tax Exemption, Mfg Energy	DOR	Tax Exempt.	Manufacturers	E: Unlimited	None	NA	No	No	NA	NA	None		NA	NA	NA	None	NA	NA	NA		
CDBG Infrastructure Grant	DED	Fed. Pass Thru	Primary	Discr.	Non-Metro	Public facilities	Yes	Yes	None	None	Discretionary	51% LMI	Yes	NA	NA	About \$4 mil./yr.	35%*	\$500,000*	\$10k/job		

Entrepreneurial	Admin.	Funding Method	Eligible Project	Approval		Use of Funds/Credits	"But For"	Prior	Min. #	Min. \$ Cap.	Min. Local Match	Other Eligibility	Retained Jobs	Tax Credit	Tax Credit	Annual Program	Max. % of Project	Max. \$ per	Max. \$/% per job or	Other Limits
				Method	Special Area			Appl.	New Jobs	Inv.				Features	Type	Cap	Cap. Inv.	project	WH	
Incubator	DED	Tax Credit	Non-Profit Org.	Discr.	None	Incubator Cap. Inv.	Yes	Yes	NA	None	None		NA	Transfer, CF	Contribution	\$500k/yr	NA	NA	NA	TC: 50% of contribution
CDBG Action Fund Loan	DED	Fed. Pass Thru	Primary	Discr.	Non-Metro	Project Costs	Yes	Yes	None	None	Discretionary	51% LMI	Yes	NA	NA	\$3 mil/yr	40%	\$750k	\$25k/job	
Innovation Centers, MO Enterprise	DED/MTC	Appropriation	Inn. Ctr, MO Ent.	Designated	None	Operating Costs	No	No	NA	NA	None		NA	NA	NA	NA	NA	NA	NA	
Small Bus. & Tech. Dev. Centers	DED	Appropriation	SBDTCs	Designated	None	Operating Costs	No	No	NA	NA	None		NA	NA	NA	NA	NA	NA	NA	
Rebuilding Com.- New Bus.	DED	Tax Credit	Primary, Prof.Serv.	E: First Come	Distressed	New Spec Eq.	No	Yes	NA	NA	None	<100 ext. jobs	No	Transfer, CB, CF	Trigger	\$8 mil/yr	40%	\$75k/yr/4 yrs.*	NA	TC: 40% of SE, 4 yrs*
Rebuilding Com.- Ext. Bus.	DED	Tax Credit	Primary, Prof.Serv.	E: First Come	Distressed	New Spec Eq.	No	Yes	NA	NA	None	<100 ext. jobs	No	Transfer, CB, CF	Trigger	\$8 mil/yr	25%*	\$75k/yr/3 yrs.	NA	TC: 25% of NSE, 3 yrs

				Approval				Prior	Min. #	Min. \$ Cap.					Tax Credit	Tax Credit	Annual Program	Max. % of Project	Max. \$ per	Max. \$/% per job or	
Agricultural	Admin.	Funding Method	Eligible Project	Method	Special Area	Use of Funds/Credits	"But For"	Appl.	New Jobs	Inv.	Min. Local Match	Other Eligibility	Retained Jobs	Features	Type	Cap	Cap. Inv.	project	WH	Other Limits	
Winery, Grape Growers	DED	Tax Credit	Winery, Grape Grower	E: First Come	None	Equip; Materials	No	No	NA	NA	None		NA	None	Trigger	None	NA	NA	NA	TC: 25% of eligible costs.	

				Approval				Prior	Min. #	Min. \$ Cap.				Tax Credit	Tax Credit	Annual Program	Max. % of Project	Max. \$ per	Max. \$/% per job or	
Training, Education	Admin.	Funding Method	Eligible Project	Method	Special Area	Use of Funds/Credits	"But For"	Appl.	New Jobs	Inv.	Min. Local Match	Other Eligibility	Retained Jobs	Features	Type	Cap	Cap. Inv.	project	WH	Other Limits
New Jobs Training	DED, Com Col.	Tax Diversion	Primary	Discr.	None	Training	Yes	Limited	None	None	None	Co. Avg Wage, Ins.	No	NA	NA	\$55 mil. outstdg.	None	None	100% of WH, 8 yrs	
Retained Jobs Training	DED, Com Col.	Tax Diversion	Primary	Discr.	None	Training	Yes	Limited	None	None	None	Co. Avg Wage, Ins.	Yes	NA	NA	\$45 mil. outstdg.	None	None	100% of WH, 8 yrs	
Customized Training	DED, Com Col.	Appropriation	Primary	Discr.	None	Training	Yes	Limited	None	None	None	Co. Avg Wage, Ins.	Yes	NA	NA	Appropriations	None	None	None	

				Approval				Prior	Min. #	Min. \$ Cap.					Tax Credit	Tax Credit	Annual Program	Max. % of Project	Max. \$ per	Max. \$/ per job or	
Redevelopment	Admin.	Funding Method	Eligible Project	Method	Special Area	Use of Funds	"But For"	Applr.	New Jobs	Inv.	Min. Local Match	Other Eligibility	Retained Jobs	Features	Type	Cap	Cap. Inv.	project	WH	Other Limits	
Historic Preservation	DED, DNR	Tax Credit	Historic	????	None	Bldg. Rehab.	No	No	NA	NA	None		NA	Transfer, CB, CF	Trigger	\$140 mil*/yr.	NA	NA; \$125k*	NA	TC: 25% of eligible rehab.	
Brownfield Remediation	DED, DNR	Tax Credit	Contaminated	Discr.	None	Remediation	Yes	Yes	10	NA	None	3+ yrs underutilzd.	Yes	Transfer, CF	Trigger	None	NA	NA	NA	TC: 100% of remediation	
Brownfield Demolition	DED, DNR	Tax Credit	Contaminated	Discr.	None	Demolition	Yes	Yes	10	NA	None	3+ yrs underutilzd.	Yes	Transfer, CF	Trigger	None	NA	NA	NA	TC: 100% of demolition	
Brownfield Jobs/Investment	DED, DNR	Tax Credit	Contaminated	Discr.	None	NA	Yes	Yes	10	NA	50%, 10 yr RP Abmt.	3+ yrs underutilzd.	Yes	Expires	Trigger	None	2% yr, 10 yrs	NA	\$500-\$1300/job, 10 yrs.	Can't use QJ, EEZ, RC	
Land Assemblage	DED	Tax Credit	NA	E: ProRata	Distressed*	Land Aquis; Int; Maint.	No	No	NA	NA	None	Executed Redev. Agrmt.	NA	Transfer, CF	Trigger	\$20 mil./yr.	NA	\$20 mil.	NA	TC: 50% of aquis; 100% of Int.	
State Tax Increment Financing	DED, OA	Tax Diversion	NA	Discr.	Blighted	Project Costs	Yes	Yes	NA	NA	100% RP, 50% ST		No	NA	NA	\$25 mil./yr.	NA	NA	NA	1.5% of sales tax or 50% of WH	
MO Downtown Ec. Stimulus Act	DED, MDFB	Tax Diversion	NA	Discr.	Cent. Bus. Dist.	Public Infra.	Yes	Yes	NA	NA	100% RP, 50% ST		No	NA	NA	\$150 mil./yr.	NA	NA	NA	1.5% of sales tax and 50% of WH	
Downtown Preservation	DED	Tax Diversion	NA	Discr.	Cent. Bus. Dist.	Public Infra.	Yes	Yes	NA	NA	50% ST		No	NA	NA	\$15mil./yr.	NA	NA	NA	1.5% of sales tax	
Infrastructure	MDFB	Tax Credit	Public Facilities	Discr.	All	Public Facilities	Yes	Yes	NA	NA	None		NA	Transfer	Contribution	\$10 mil.	NA	NA	NA	TC: 50% of contribution	
New Markets	DED	Tax Credit	Rehab; Bus. Invstmnt.	E: First Come	"Low Income"	Rehab; loans; Equity	No	Yes*	NA	NA	None	Rec'd Fed. NMTC	NA	CF	Trigger	\$25 mil.	NA	NA	NA	Issued to Com. Dev. Entities	
CDBG Downtown Revitalization	DED	Fed. Pass Thru	Rehab; Public Fac.	Discr.	Downtown	Rehab; Public Fac.	Yes	Yes	NA	NA	1 to 1	Blight; 51% LMI	Yes	NA	NA	\$2 mil/yr.	None	\$400k	NA		

				Approval				Prior	Min. #	Min. \$ Cap.				Tax Credit	Tax Credit	Annual Program	Max. % of Project	Max. \$ per	Max. \$/% per job or	
Community Development	Admin.	Funding Method	Eligible Project	Method	Special Area	Use of Funds	"But For"	Appl.	New Jobs	Inv.	Min. Local Match	Other Eligibility	Retained Jobs	Features	Type	Cap	Cap. Inv.	project	WH	Other Limits
Neighborhood Assistance	DED	Tax Credit	Non-Profit Org.	Discr.	None	Imprmts or Operations	No	Yes	NA	NA	None		NA	CF	Contribution	\$16 mil./Yr.	NA	\$250k/\$350k	NA	TC: 50-70% of contribution
Family Development Account	DED	Tax Credit	Non-Profit Org.	Discr.	None	Matched savings	No	Yes	NA	NA	None		NA	None	Contribution	\$300k/Yr.	NA	\$100k	NA	TC: 50% of contribution
Dry Fire Hydrant	DED	Tax Credit	Rural	E: First Come	Rural	Dry Fire Hydrant	No	No	NA	NA	None		NA	CF, Transfer	Trigger	\$500k/Yr.	NA	\$5,000	NA	TC: 50% of eligible costs

				Approval				Prior	Min. #	Min. \$ Cap.					Tax Credit	Tax Credit	Annual Program	Max. % of Project	Max. \$ per	Max. \$/% per job or	
Domestic and Social	Admin.	Funding Method	Eligible Project	Method	Special Area	Use of Funds	"But For"	Appl.	New Jobs	Inv.	Min. Local Match	Other Eligibility	Retained Jobs	Features	Type	Cap	Cap. Inv.	project	WH	Other Limits	
Youth Opportunities	DED	Tax Credit	Non-Profit, Others	Discr.	None	Services	No	Yes	NA	NA	None		NA	CF	Contribution	\$6 mil./yr	NA	\$250k	NA	TC: 50% for cash cont.; 30% for property	

Housing	Admin.	Funding Method	Eligible Project	Approval Method	Special Area	Use of Funds	"But For"	Prior Applr.	Min. # New Jobs	Min. \$ Cap. Inv.	Min. Local Match	Other Eligibility	Retained Jobs	Tax Credit Features	Tax Credit Type	Annual Program Cap	Max. % of Project Cap. Inv.	Max. \$ per project	Max. \$/% per job or WH	Other Limits	
Neighborhood Preservation	DED	Tax Credit	Home Owners, Devel.	E: Lottery	Distressed	Rehab, New Const.	No	Yes	NA	NA	None		NA	CF, CB, Transfer	Trigger	\$16 mil./yr	NA	\$25-\$40k	NA	TC: 15% (new) 25-35% (rehab)	
Low Income Housing	MHDC	Tax Credit	Low Income Housing	Discr.	None	New Const.	Partial	Yes	NA	NA	None		NA	CF, CB, Transfer	Trigger	Based on federal credit	NA	No limit	NA	TC: 100% of federal LIHTC	
Affordable Housing	MHDC	Tax Credit	Non-Profit Org.	Discr.	None	Rehab, New Const.	No	Yes	NA	NA	None		NA	CF, Transfer	Contribution	\$11 mil/yr.			NA	TC: 55% of contribution	
											RP: Real Property ST: Sales Tax				CF: Carry Forward CB: Carry Back		ST: sales tax		NP: New Payroll		